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May 17, 2007

Dr. Khojasteh Davoodi, P.E. EFACHES Utility Rates and Studies Office 1322 Patterson Avenue, S.E. Building 33, Floor 3, Room/Cube 33-3002 Washington, D.C. 20374

Dear Dr. Davoodi:

Subject: Docket No. 2006-0386

HECO 2007 Test Year Rate Case

Enclosed is a compact disc containing the electronic files of Hawaiian Electric Company, Inc.'s ("HECO") Application, Direct Testimonies, Exhibits, and Workpapers that were filed with the Hawaii Public Utilities Commission on December 22, 2006. Included on the disc is the spreadsheet for exhibit HECO-1913, as requested in DOD-IR-76.

Sincerely,

Dean K. Matsuura

Director, Regulatory Affairs

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Enclosure

cc: Public Utilities Commission of the State of Hawaii (w/o enclosure)
Division of Consumer Advocacy (w/o enclosure)
Ralph Smith, Larkin & Associates
Stephen Hill, Hill Associates
Randall Y.K. Young, Esq. (w/o enclosure)